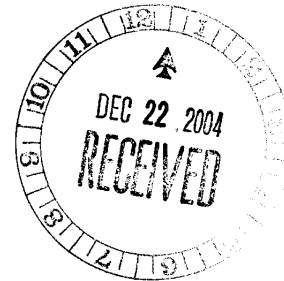


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THOMAS F. MCFARLAND

December 17, 2004

Vernon A. Williams, Secretary
Surface Transportation Board
Case Control Unit, Suite 713
1925 K Street, N.W.
Washington, DC 20423-0001

Re: Docket No. AB-33 (Sub-No. 218X), *Union Pacific Railroad Company --
Abandonment Exemption -- in Kootenai County, ID*

Dear Mr. Williams:

Pursuant to 49 C.F.R. § 1152.27(c)(2)(i), PAN AMERICAN RAILWAY, INC. ("PAR") hereby provides a formal expression of its intent to file an offer of financial assistance (OFA) to purchase the rail line sought to be abandoned in the above proceeding.

By letter dated November 30, 2004, PAR requested that Union Pacific Railroad Company (UP) provide valuation information in regard to the rail line (copy attached). Union Pacific responded that it would be unable to provide such information until the middle of January, 2005 at the earliest.

In light of the delay in furnishing valuation information, PAR hereby respectfully requests pursuant to 49 C.F.R. § 1152.27(c)(ii)(C), that the 30-day period for filing OFAs under § 1152.27(c)(2)(ii)(B) be tolled until 10 days after UP provides such information.

Please advise in regard to the foregoing request for tolling.

ENTERED
Office of Proceedings

DEC 22 2004

Part of
Public Record

Very truly yours,

Tom McFarland

Thomas F. McFarland
Attorney for Pan American
Railway, Inc.

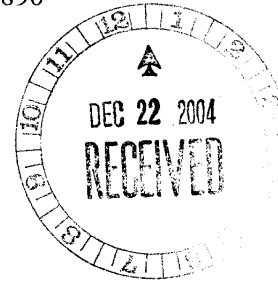
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cc: Mack Shumate, Esq. - for Union Pacific Railroad Co.
Mr. Peter Cooper

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THOMAS F. MCFARLAND

November 30, 2004



By fax to 312-777-2065

Mack H. Shumate, Jr., Esq.
Senior General Attorney
Union Pacific Railroad Company
101 N. Wacker Dr., Suite 1920
Chicago, IL 60606-1718

Re: Docket No. AB-33 (Sub-No. 218X), *Union Pacific Railroad Company --
Abandonment Exemption -- in Kootenai County, Idaho*

Dear Mack:

Pursuant to 49 C.F.R. § 1152.27(a), request is hereby made in behalf of Pan American Railway Company, a party considering an offer of financial assistance to continue existing rail service, for the following information required to be furnished by virtue of the cited regulation:

- (1) Union Pacific's minimum purchase price for the rail line proposed for abandonment;
- (2) Union Pacific's most recent reports on the physical condition of that rail line; and
- (3) Union Pacific's estimate of the net liquidation value of the rail line, with supporting data reflecting available real estate appraisals, assessments of the quality and quantity of track materials in the rail line, and removal cost estimates, including the cost of transporting removed materials to point of sale or point of storage for relay use.

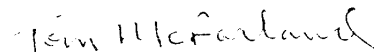
In addition, request is hereby made for copies of documents to show the quality of Union Pacific's title (or easement interests) to the land in the rail line right-of-way.

THOMAS F. MCFARLAND

Mack H. Shumate, Jr., Esq.
November 30, 2004
Page 2

In view of accelerated procedures in abandonment exemption proceedings, please advise of the approximate date on which the requested information will be furnished.

Very truly yours,



Thomas F. McFarland
*Attorney for Pan American
Railway Company*

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cc: Mr. Peter Cooper